IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 6220 of 2005

Between:

M/s. Sheetal Refineries Private Ltd., Gaganpahad, R.R.District
Rep. by its Director, Shri Jitender Kumar Agarwal.

..... PETITIONER

AND

1 Commercial Tax Officer, Rajendranagar Circle,
2 Deputy Commissioner (CT), Hyderabad (Rural) Division,
Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue appropriate Writ or order or direction, more particularly in the nature of Writ of Mandamus, declaring the action of the Sales Tax Appellate Tribunal in directing deposit of further amount of Rs.24,66,674/- as a condition precedent for grant of stay, as onerous, unreasonable and hence unsustainable, and accordingly set-aside the same and direct the respondents to forbear from collecting the balance disputed tax in pursuance of B3 demand notice dt.16.03.2004 issued by the Respondent No.2 in G/CST/2000-01, until disposal of the appeal, viz., T.A.No.351/2004 by Sales Tax Appellate Tribunal and pass such other order or orders.

Counsel for the Petitioner: MR.S.CHAKRAPANI

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following:

ORDER: (per GB,J)

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax.

2. Having regard to the facts and circumstances of case, the writ petition is disposed of with a direction to the Sales Tax Appellate Tribunal (for short 'the Tribunal') to dispose of the appeal filed by the petitioner within a period of two months from the date of receipt of this order.

3. However it is made clear that till the disposal of the appeal by the Tribunal, there shall be interim stay of collection of disputed tax on condition of the petitioner depositing a sum of Rs.8,00,000/- (Rupees eight lakh only) with the Commercial Tax Officer concerned within a period of four weeks from the date of receipt of this order, failing which, the stay granted herein shall stand vacated.

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G.BIKSHAPATHY,J

25th March, 2005

P.S.NARAYANA,J

VGB

To

1 The Commercial Tax Officer, Rajendranagar Circle,
2 The Deputy Commissioner (CT), Hyderabad (Rural) Division, Hyderabad.

3 2CCs to the Government Pleader for Commercial Taxes, High Court

Buildings, Hyderabad (OUT)

4 2CD copies.